



SOUTHERN UTAH UNIVERSITY
Policies and Procedures

Policy # 8.2.3
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Office of Responsibility: VP Fin
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SUBJECT: EMPLOYEE TICKET BENEFIT

- I. **PURPOSE:** To define University policy with respect to event tickets as a benefit for employees.
- II. **POLICY:**
 - A. Faculty and staff employees whose annual term of employment is half-time or more are eligible to receive the benefit of (2) season event tickets for SUU athletic contests, and for SUU departmental Main Stage theatre and dance productions, and music department Masterworks concerts.
 - B. Under regulations of the IRS, season event tickets provided free-of-charge to employees are considered a taxable benefit subject to FICA, Medicare, State and Federal taxes. The University will withhold FICA and Medicare taxes; other tax liability will be the individual's. Season tickets under this benefit program will be taxed regardless of whether or not the tickets are used.
 - C. Faculty and staff with valid ID may, in lieu of season tickets, purchase up to two (2) individual event/game passes for each event at a 20 percent discount from the full ticket price. This approach, consistent with IRS regulations, avoids tax ramifications.